



Ronald J. Friedman  
516.479.6303  
RFriedman@SilvermanAcampora.com

100 Jericho Quadrangle  
Suite 300  
Jericho, New York 11753

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**VIA ECF**

Honorable Robert E. Grossman  
United States Bankruptcy Court  
Alfonse M. D'Amato U.S. Courthouse  
290 Federal Plaza  
Central Islip, New York 11722

**Re: Dowling College f/b/a Dowling Institute,  
f/d/b/a Dowling College Alumni Association,  
f/d/b/a CECOM a/k/a Dowling College, Inc.  
Chapter 11  
Case No. 16-16-75545 (REG)**

Honorable Sir:

We are the attorneys for the Official Committee of Unsecured Creditors (the "Committee") for Dowling College (the "Debtor"), the debtor and debtor in possession in the above-referenced matter.

In advance of the hearing in the Debtor's case before Your Honor scheduled for February 5, 2018, we wanted to provide the Court with a copy of the most recent draft of the Debtor's chapter 11 plan (the "Plan"). The attached draft contains many of the comments of the Committee and the Debtor's secured creditors, although it remains subject to further review and revision by the parties in interest prior to it being finalized. Of course, the Plan has not yet received final approval from any of the parties who have reviewed it and has not been reviewed by the United States Trustee's office for comments as well.

If Your Honor has any questions, please do not hesitate to have a member of Your Honor's staff contact me.

Respectfully yours,

/s/ Ronald J. Friedman

Ronald J. Friedman

RJF/bp  
Enclosure